

# CITY OF LONGMONT FINANCE DEPARTMENT

## SALES AND USE TAX DIVISION

### ANALYSIS OF TAXES

**February 2015**

#### SUMMARY

Total Taxes this Month:	\$	4,093,873
Compared to Last Year:		4,051,129
Percentage change:		1.1 %

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# SALES AND USE TAX SUMMARY CITY OF LONGMONT

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## February 2015

### Overview

**Month of February:** Total Sales and Use Tax for the month of February increased overall by 1.1% compared to last year. Current Sales Tax collection increased by 0.8% and current Use Tax collection increased by 6.9%.

**Year to Date:** Total Sales and Use Tax through February increased by 0.8% for 2015. The Sales Tax component increased by 1.7% and the Use Tax component decreased by 2.9%.

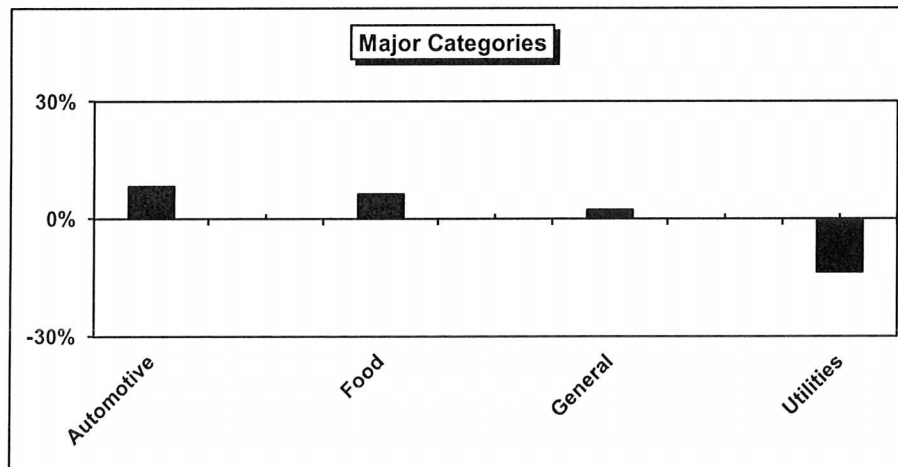
**Important note in understanding year-to-year comparative basis within this report:**

**Page 4 focuses upon total revenue** and reports year-to-year comparisons **inclusive of delinquent payments**. While both measurements are useful, it is important to understand that the Total % Change 2014-2015 on page 4 varies from the YTD Increase/(Decrease) column for sales and use tax components on page 5 because of the inclusion/exclusion of delinquencies.

**Pages 5 through 9** show changes from 2014 to 2015 for sales and use tax that is paid **on a current basis** from tax filers. The comparative changes for delinquencies are purposefully left blank to keep the focus upon the trends of the current filing.

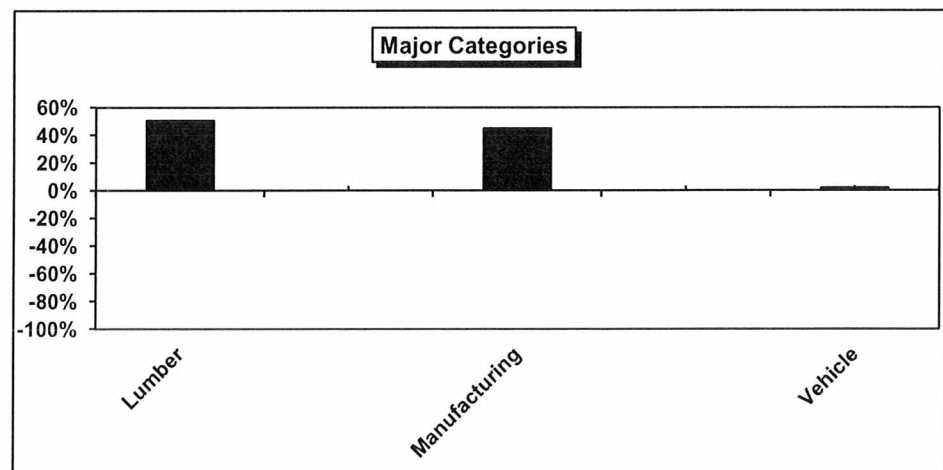
### Sales Tax Activity

The *Automotive*, *Food*, and *General* categories showed increases of 8.3%, 6.3%, and 2.2%, while the *Utilities* category showed a decrease of 13.6% when compared to 2014 year to date.



### Use Tax Activity

The *Lumber* and *Manufacturing* categories showed increases of 50.7%, and 44.8%, while the *Vehicle* category showed a increase of 1.9% when compared to 2014 year to date.

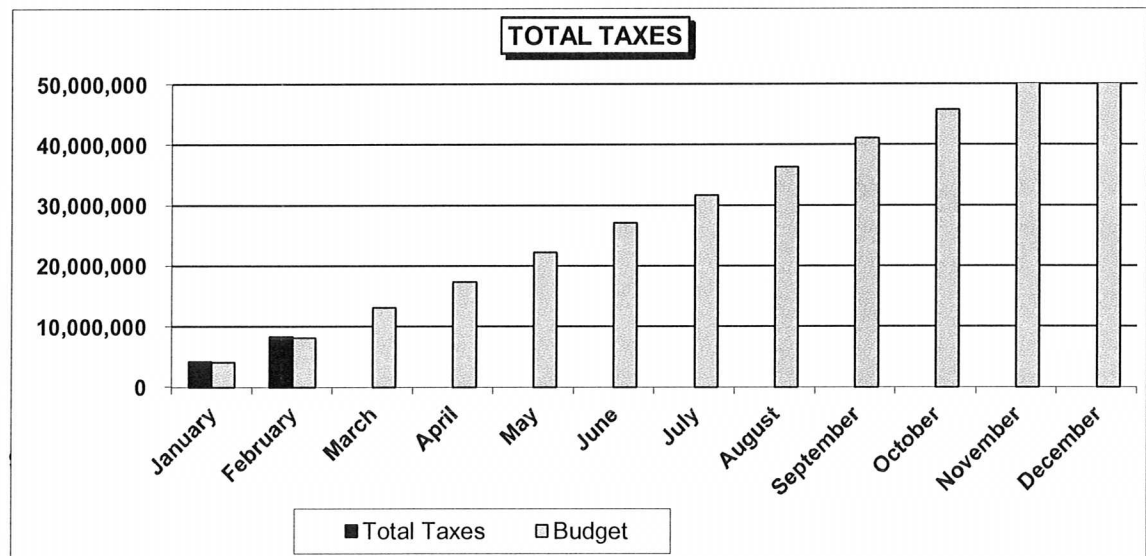


# SALES & USE TAX - BUDGET TO ACTUAL

February  
2015

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	Sales & Use 2015 BUDGET	Cumulative Sales & Use 2015 BUDGET	Cumulative % of 2015 Budget	Sales Tax 2015 ACTUAL	Use Tax 2015 ACTUAL	Total 2015 ACTUAL
January	4,185,470	4,185,470	7.4	3,435,918	810,441	4,246,359
February	4,037,238	8,222,708	14.5	3,334,622	759,251	4,093,873
March	4,905,819	13,128,528	23.2			-
April	4,323,680	17,452,208	30.8			-
May	4,786,948	22,239,156	39.2			-
June	4,974,930	27,214,087	48.0			-
July	4,544,485	31,758,571	56.0			-
August	4,637,111	36,395,683	64.2			-
September	4,772,339	41,168,021	72.7			-
October	4,624,368	45,792,389	80.8			-
November	4,543,538	50,335,927	88.8			-
December	6,330,209	56,666,136	100.0			-
Total	<u>\$ 56,666,136</u>			<u>\$ 6,770,540</u>	<u>1,569,692</u>	<u>8,340,232</u>



Note: Monthly budgets are based on 5 years of historical trend.

# Revenue Growth Per Fund / Current Year to Previous Year February 2015

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	2014 YTD Sales Tax	2014 YTD Use Tax	2014 YTD Total	2015 YTD Sales Tax	2015 YTD Use Tax	2015 YTD Total	Sales Tax % Change 2014 - 2015	Use Tax % Change 2014 - 2015	Total % Change 2014 - 2015	% Change needed to reach budget
General Fund	4,066,678	212,717	4,279,395	4,134,681	267,255	4,401,936	1.7%	25.6%	2.9%	1.53%
PIF Fund	-	774,367	774,367	-	691,335	691,335	n/a	-10.7%	-10.7%	-4.80%
Other Funds	2,592,507	629,266	3,221,773	2,635,859	611,101	3,246,961	1.7%	-2.9%	0.8%	0.71%
All Funds Total	6,659,185	1,616,350	8,275,535	6,770,540	1,569,692	8,340,232	1.7%	-2.9%	0.8%	0.71%
Budgeted Increase							0.1%	3.6%	0.71%	

## General Fund

For 2014, the City's financial policy allocated the 2% non-earmarked portion of the City's 3.275% tax to be split as 100% of the sales tax and 21.55% of the use tax to the General Fund. For 2015 the allocation of use tax to the General Fund increased to 27.88%. The result after two months is that the General Fund share of revenue from sales and use tax is up by 2.9%. The increase necessary to reach the 2015 budget is 1.53%.

## Public Improvement Fund

For 2014, the City's financial policy allocated 78.45% of the 2% non-earmarked use tax to the Public Improvement Fund (PIF). In 2015 the allocation changed to 72.12%. After two months, the PIF decreased by 10.7%, which is below the 4.8% decrease needed to reach budget.

## Other Funds

Includes: Streets Fund, Open Space and Public Safety Fund. Since the allocation to these funds is unchanged in 2015, they are presented here as a combined total. The growth comparison for these funds will reflect a true overall sales and use tax growth since the overall tax rate for each fund is comparable in the year to year comparison. If these funds have decreases in excess of 0.71% they will not meet budget, however they currently show an increase of 0.8%.

# SALES AND USE TAX

February

2015

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## ACCOUNT GROUPS

February  
2015

February  
2014

INC  
(DEC)

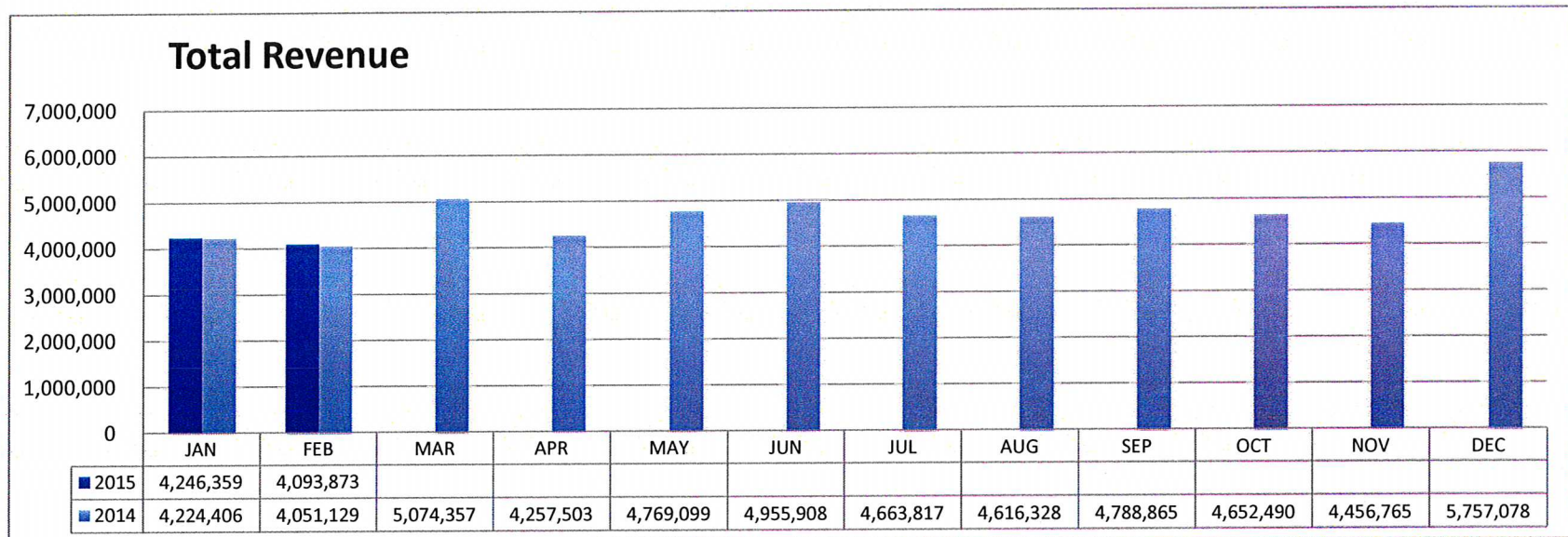
YTD  
2015

YTD  
2014

INC  
(DEC)

## GRAND TOTALS

Active Accounts	8,993	8,586	407	8,993	8,586	407
Net Taxable Sales	102,146,255	101,822,543	0.3 %	207,186,346	202,877,872	2.1 %
<b>Net Sales Tax</b>	3,196,922	3,171,516	<b>0.8 %</b>	<b>6,511,346</b>	<b>6,430,721</b>	<b>1.3 %</b>
Delinquent Sales Tax	130,178	135,722	-	237,538	153,510	-
<b>Use Tax</b>	757,285	708,357	<b>6.9 %</b>	<b>1,564,063</b>	<b>1,454,539</b>	<b>7.5 %</b>
Delinquent Use Tax	1,966	3,569	-	5,629	161,810	-
Other Revenue*	7,522	31,965	-	21,656	74,955	-
<b>Total Revenue</b>	<b>4,093,873</b>	<b>4,051,129</b>	<b>1.1 %</b>	<b>8,340,232</b>	<b>8,275,535</b>	<b>0.8 %</b>



For reader ease, only significant items are displayed as increase / decrease percentages.

\* Other revenue includes: penalties, interest and net prior period adjustments less refunds.

# SALES AND USE TAX

February

2015

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## ACCOUNT GROUPS

### 01000 Apparel

	February 2015	February 2014	INC (DEC)	YTD 2015	YTD 2014	INC (DEC)
Active Accounts	81	81	0	81	81	0
Net Taxable Sales	1,585,083	1,697,284	(6.6) %	3,160,887	3,185,744	(0.8) %
<b>Net Sales Tax</b>	51,447	54,607	<b>(5.8) %</b>	102,716	102,527	<b>0.2 %</b>
Delinquent Sales Tax	0	0	-	0	0	-
<b>Use Tax</b>	30	108	<b>(72.2) %</b>	112	442	<b>(74.7) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	29	0	-
<b>Total Revenue</b>	<b>51,477</b>	<b>54,715</b>	<b>(5.9) %</b>	<b>102,857</b>	<b>102,969</b>	<b>(0.1) %</b>
% of Total Revenue	1.3 %	1.4 %	(0.1) %	1.2 %	1.2 %	0.0 %

### 02000 Automotive

Active Accounts	307	309	(2)	307	309	(2)
Net Taxable Sales	8,558,245	8,705,100	(1.7) %	17,820,316	16,536,280	7.8 %
<b>Net Sales Tax</b>	277,413	282,344	<b>(1.7) %</b>	578,775	534,500	<b>8.3 %</b>
Delinquent Sales Tax	896	511	-	896	2,801	-
<b>Use Tax</b>	2,414	1,908	<b>26.5 %</b>	5,037	4,358	<b>15.6 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	239	0	-	1,276	1,137	-
<b>Total Revenue</b>	<b>280,962</b>	<b>284,763</b>	<b>(1.3) %</b>	<b>585,984</b>	<b>542,796</b>	<b>8.0 %</b>
% of Total Revenue	6.9 %	7.0 %	(0.1) %	7.0 %	6.6 %	0.4 %

### 03000 Food

Active Accounts	490	472	18	490	472	18
Net Taxable Sales	38,276,429	35,623,923	7.4 %	76,539,042	71,535,408	7.0 %
<b>Net Sales Tax</b>	1,219,633	1,146,030	<b>6.4 %</b>	2,454,688	2,309,208	<b>6.3 %</b>
Delinquent Sales Tax	28,372	15,236	-	41,280	23,008	-
<b>Use Tax</b>	12,189	13,412	<b>(9.1) %</b>	19,624	27,133	<b>(27.7) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	4,562	5,140	-	13,704	5,140	-
<b>Total Revenue</b>	<b>1,264,756</b>	<b>1,179,818</b>	<b>7.2 %</b>	<b>2,529,296</b>	<b>2,364,489</b>	<b>7.0 %</b>
% of Total Revenue	30.9 %	29.1 %	1.8 %	30.3 %	28.6 %	1.7 %



# SALES AND USE TAX

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## ACCOUNT GROUPS

### 04000 Home Furnishings

	February 2015	February 2014	INC (DEC)	YTD 2015	YTD 2014	INC (DEC)
Active Accounts	245	243	2	245	243	2
Net Taxable Sales	4,583,578	3,383,515	35.5 %	6,698,470	7,018,260	(4.6) %
<b>Net Sales Tax</b>	106,151	107,802	<b>(1.5) %</b>	171,917	220,970	<b>(22.2) %</b>
Delinquent Sales Tax	42,143	2,116	-	44,533	3,056	-
<b>Use Tax</b>	1,281	943	<b>35.8 %</b>	2,291	3,186	<b>(28.1) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	1,790	-	0	1,790	-
<b>Total Revenue</b>	<b>149,575</b>	<b>112,651</b>	<b>32.8 %</b>	<b>218,741</b>	<b>229,002</b>	<b>(4.5) %</b>
% of Total Revenue	3.7 %	2.8 %	0.9 %	2.6 %	2.8 %	(0.2) %

### 05000 General

Active Accounts	540	523	17	540	523	17
Net Taxable Sales	17,060,511	17,791,908	(4.1) %	33,824,447	33,890,258	(0.2) %
<b>Net Sales Tax</b>	556,147	547,772	<b>1.5 %</b>	1,095,246	1,071,290	<b>2.2 %</b>
Delinquent Sales Tax	863	32,447	-	9,132	33,595	-
<b>Use Tax</b>	3,047	3,755	<b>(18.9) %</b>	6,618	3,238	<b>104.4 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	55	4,000	-	1,252	4,027	-
<b>Total Revenue</b>	<b>560,112</b>	<b>587,974</b>	<b>(4.7) %</b>	<b>1,112,248</b>	<b>1,112,150</b>	<b>0.0 %</b>
% of Total Revenue	13.7 %	14.5 %	(0.8) %	13.3 %	13.4 %	(0.1) %

### 06000 Lodging

Active Accounts	19	19	0	19	19	0
Net Taxable Sales	1,162,454	1,187,508	(2.1) %	2,253,084	2,328,165	(3.2) %
<b>Net Sales Tax</b>	37,919	37,009	<b>2.5 %</b>	73,508	74,215	<b>(1.0) %</b>
Delinquent Sales Tax	0	1,761	-	0	1,761	-
<b>Use Tax</b>	348	400	<b>(13.0) %</b>	614	657	<b>(6.5) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	222	-	370	222	-
<b>Total Revenue</b>	<b>38,267</b>	<b>39,392</b>	<b>(2.9) %</b>	<b>74,492</b>	<b>76,855</b>	<b>(3.1) %</b>
% of Total Revenue	0.9 %	1.0 %	(0.1) %	0.9 %	0.9 %	0.0 %

# SALES AND USE TAX

February

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## ACCOUNT GROUPS

### 07000 Lumber

	February 2015	February 2014	INC (DEC)	YTD 2015	YTD 2014	INC (DEC)
Active Accounts	2,767	2,552	215	2,767	2,552	215
Net Taxable Sales	5,780,373	5,438,391	6.3 %	12,563,915	11,328,550	10.9 %
<b>Net Sales Tax</b>	185,661	173,739	<b>6.9 %</b>	405,026	364,472	<b>11.1 %</b>
Delinquent Sales Tax	2,883	3,284	-	3,449	4,552	-
<b>Use Tax</b>	244,381	193,235	<b>26.5 %</b>	501,696	332,968	<b>50.7 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	239	1,691	-	239	2,079	-
<b>Total Revenue</b>	<b>433,164</b>	<b>371,949</b>	<b>16.5 %</b>	<b>910,410</b>	<b>704,071</b>	<b>29.3 %</b>
% of Total Revenue	10.6 %	9.2 %	1.4 %	10.9 %	8.5 %	2.4 %

### 08000 Professional

Active Accounts	1,967	1,919	48	1,967	1,919	48
Net Taxable Sales	1,564,911	1,527,877	2.4 %	3,133,349	3,178,803	(1.4) %
<b>Net Sales Tax</b>	47,892	46,934	<b>2.0 %</b>	97,427	98,606	<b>(1.2) %</b>
Delinquent Sales Tax	2,598	1,187	-	3,656	2,680	-
<b>Use Tax</b>	23,300	48,041	<b>(51.5) %</b>	37,233	91,873	<b>(59.5) %</b>
Delinquent Use Tax	0	0	-	3,663	847	-
Other Revenue	711	0	-	1,423	1,538	-
<b>Total Revenue</b>	<b>74,501</b>	<b>96,162</b>	<b>(22.5) %</b>	<b>143,402</b>	<b>195,544</b>	<b>(26.7) %</b>
% of Total Revenue	1.8 %	2.4 %	(0.6) %	1.7 %	2.4 %	(0.7) %

### 09000 Public Utility

Active Accounts	312	294	18	312	294	18
Net Taxable Sales	13,716,468	15,244,693	(10.0) %	28,058,871	31,211,784	(10.1) %
<b>Net Sales Tax</b>	414,150	498,192	<b>(16.9) %</b>	880,472	1,019,068	<b>(13.6) %</b>
Delinquent Sales Tax	33,984	0	-	36,483	759	-
<b>Use Tax</b>	2,300	6,457	<b>(64.4) %</b>	7,843	34,089	<b>(77.0) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	18	49	-	391	69	-
<b>Total Revenue</b>	<b>450,452</b>	<b>504,698</b>	<b>(10.7) %</b>	<b>925,189</b>	<b>1,053,985</b>	<b>(12.2) %</b>
% of Total Revenue	11.0 %	12.5 %	(1.5) %	11.1 %	12.7 %	(1.6) %



# SALES AND USE TAX

February

2015

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## ACCOUNT GROUPS

### 10000 Unclassified

	February 2015	February 2014	INC (DEC)	YTD 2015	YTD 2014	INC (DEC)
Active Accounts	1,932	1,857	75	1,932	1,857	75
Net Taxable Sales	8,518,733	9,801,406	(13.1) %	20,308,452	19,882,378	2.1 %
<b>Net Sales Tax</b>	<b>257,431</b>	<b>242,444</b>	<b>6.2 %</b>	<b>562,013</b>	<b>557,423</b>	<b>0.8 %</b>
Delinquent Sales Tax	18,439	67,988	-	96,797	70,106	-
<b>Use Tax</b>	<b>22,365</b>	<b>63,844</b>	<b>(65.0) %</b>	<b>68,517</b>	<b>158,897</b>	<b>(56.9) %</b>
Delinquent Use Tax	0	0	-	0	844	-
Other Revenue	1,698	14,294	-	2,194	14,955	-
<b>Total Revenue</b>	<b>299,933</b>	<b>388,570</b>	<b>(22.8) %</b>	<b>729,521</b>	<b>802,225</b>	<b>(9.1) %</b>
% of Total Revenue	7.3 %	9.6 %	(2.3) %	8.7 %	9.7 %	(1.0) %

### 11200 Home Occupations

Active Accounts	113	106	7	113	106	7
Net Taxable Sales	420,012	632,022	(33.5) %	828,153	963,274	(14.0) %
<b>Net Sales Tax</b>	<b>13,424</b>	<b>9,233</b>	<b>45.4 %</b>	<b>25,683</b>	<b>19,817</b>	<b>29.6 %</b>
Delinquent Sales Tax	0	11,192	-	652	11,192	-
<b>Use Tax</b>	<b>15</b>	<b>8</b>	<b>87.5 %</b>	<b>35</b>	<b>17</b>	<b>105.9 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	1,510	-	0	1,540	-
<b>Total Revenue</b>	<b>13,439</b>	<b>21,943</b>	<b>(38.8) %</b>	<b>26,370</b>	<b>32,566</b>	<b>(19.0) %</b>
% of Total Revenue	0.3 %	0.5 %	(0.2) %	0.3 %	0.4 %	(0.1) %

### 12000 Manufacturing

Active Accounts	219	210	9	219	210	9
Net Taxable Sales	919,458	788,916	16.5 %	1,997,360	1,818,968	9.8 %
<b>Net Sales Tax</b>	<b>29,654</b>	<b>25,410</b>	<b>16.7 %</b>	<b>63,875</b>	<b>58,625</b>	<b>9.0 %</b>
Delinquent Sales Tax	0	0	-	660	0	-
<b>Use Tax</b>	<b>174,848</b>	<b>133,971</b>	<b>30.5 %</b>	<b>343,465</b>	<b>237,138</b>	<b>44.8 %</b>
Delinquent Use Tax	1,966	3,569	-	1,966	160,119	-
Other Revenue	0	3,269	-	778	42,458	-
<b>Total Revenue</b>	<b>206,468</b>	<b>166,219</b>	<b>24.2 %</b>	<b>410,744</b>	<b>498,340</b>	<b>(17.6) %</b>
% of Total Revenue	5.0 %	4.1 %	0.9 %	4.9 %	6.0 %	(1.1) %

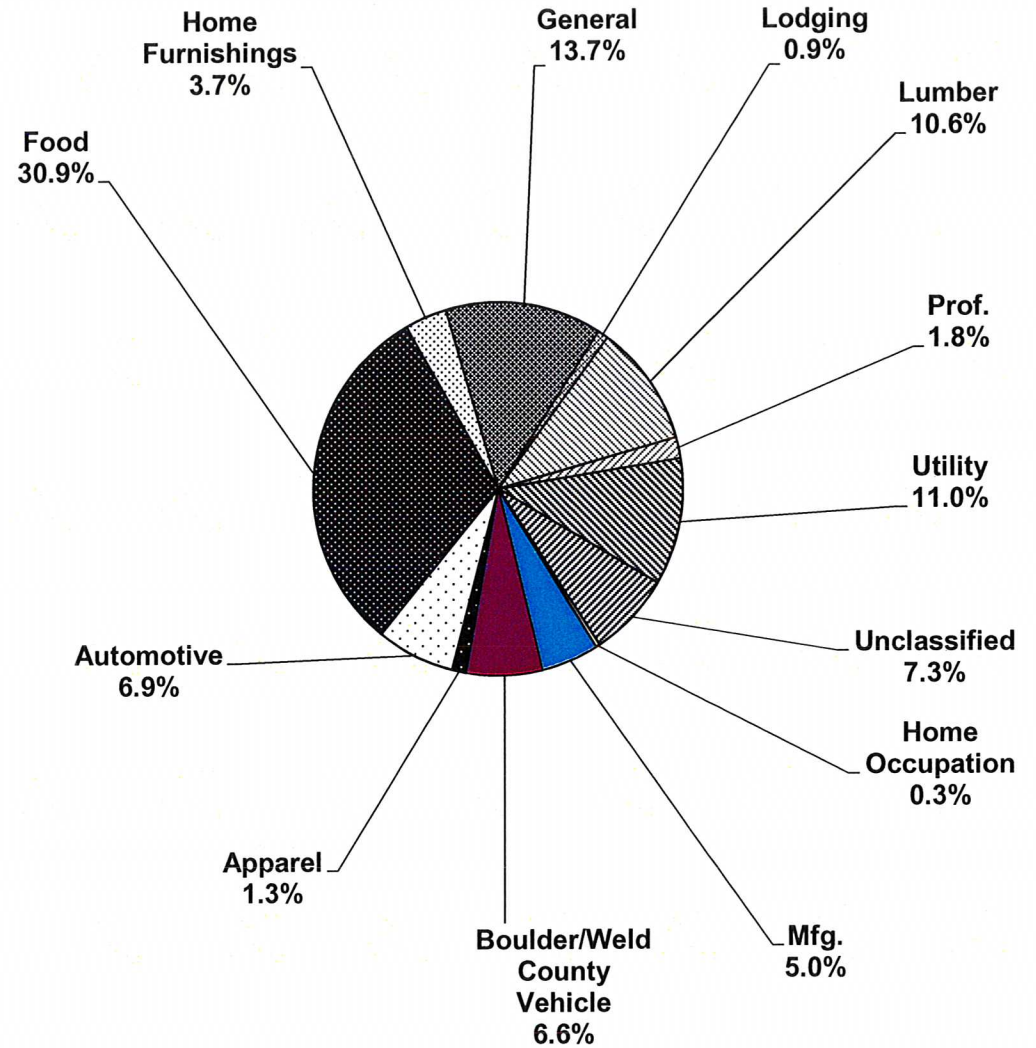
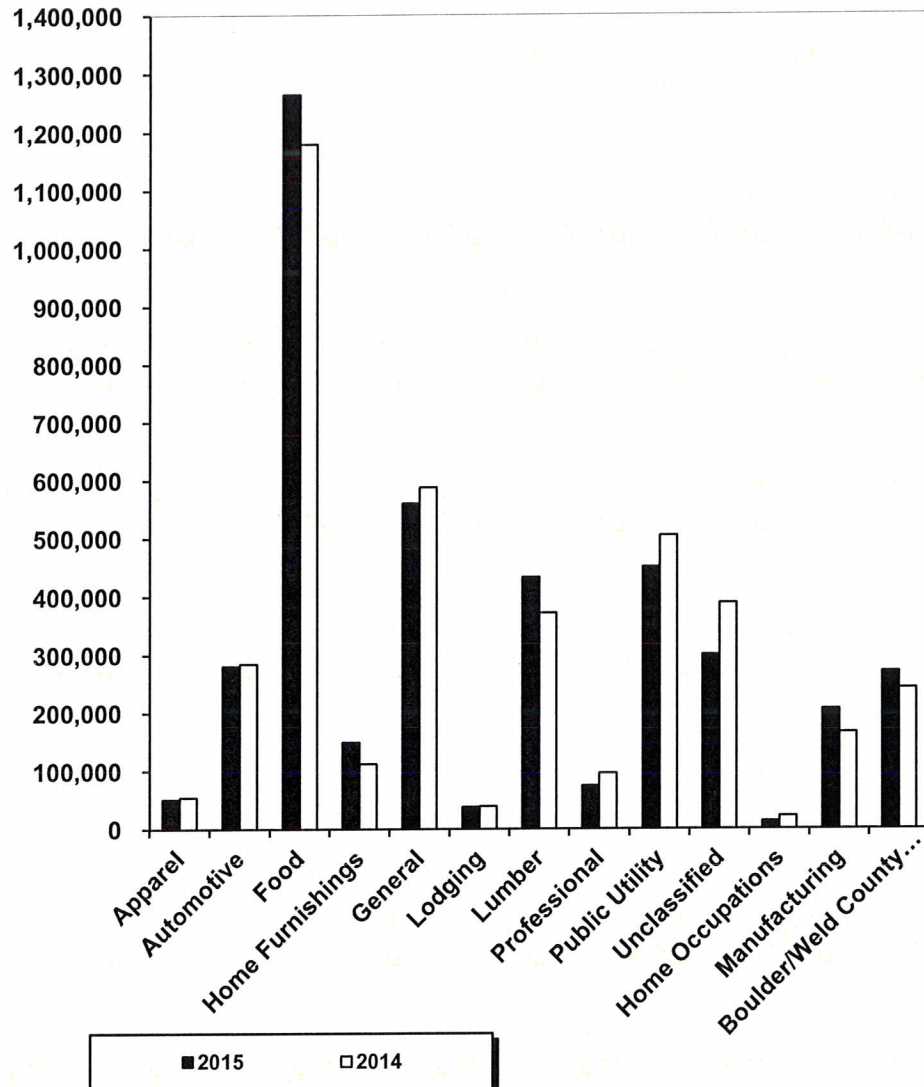
### 00000 Boulder/Weld County Vehicle

<b>Use Tax</b>	<b>270,767</b>	<b>242,275</b>	<b>11.8 %</b>	<b>570,978</b>	<b>560,543</b>	<b>1.9 %</b>
% of Total Revenue	6.6 %	6.0 %	0.6 %	6.8 %	6.8 %	0.0 %

# Net Sales & Use Tax by Industry Type

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For The Month Of  
February  
2015



# SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

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		February 2015						
ACCOUNT GROUP	ACTIVE		February	February	INCR/ (DECR)	YTD	YTD	INCR/ (DECR)
ACCOUNT #	ACCTS		2015	2014		2015	2014	
Apparel	81	Net Taxable Sales	1,585,083	1,697,284	(6.6) %	3,160,887	3,185,744	(0.8) %
01000		Total Revenue	51,477	54,715	(5.9) %	102,857	102,969	(0.1) %
Automotive	307	Net Taxable Sales	8,558,245	8,705,100	(1.7) %	17,820,316	16,536,280	7.8 %
02000		Total Revenue	280,962	284,763	(1.3) %	585,984	542,796	8.0 %
Food	490	Net Taxable Sales	38,276,429	35,623,923	7.4 %	76,539,042	71,535,408	7.0 %
03000		Total Revenue	1,264,756	1,179,818	7.2 %	2,529,296	2,364,489	7.0 %
Home Furnishings	245	Net Taxable Sales	4,583,578	3,383,515	35.5 %	6,698,470	7,018,260	(4.6) %
04000		Total Revenue	149,575	112,651	32.8 %	218,741	229,002	(4.5) %
General	540	Net Taxable Sales	17,060,511	17,791,908	(4.1) %	33,824,447	33,890,258	(0.2) %
05000		Total Revenue	560,112	587,974	(4.7) %	1,112,248	1,112,150	0.0 %
Lodging	19	Net Taxable Sales	1,162,454	1,187,508	(2.1) %	2,253,084	2,328,165	(3.2) %
06000		Total Revenue	38,267	39,392	(2.9) %	74,492	76,855	(3.1) %
Lumber	2,767	Net Taxable Sales	5,780,373	5,438,391	6.3 %	12,563,915	11,328,550	10.9 %
07000		Total Revenue	433,164	371,949	16.5 %	910,410	704,071	29.3 %
Professional	1,967	Net Taxable Sales	1,564,911	1,527,877	2.4 %	3,133,349	3,178,803	(1.4) %
08000		Total Revenue	74,501	96,162	(22.5) %	143,402	195,544	(26.7) %
Public Utility	312	Net Taxable Sales	13,716,468	15,244,693	(10.0) %	28,058,871	31,211,784	(10.1) %
09000		Total Revenue	450,452	504,698	(10.7) %	925,189	1,053,985	(12.2) %
Unclassified	1,932	Net Taxable Sales	8,518,733	9,801,406	(13.1) %	20,308,452	19,882,378	2.1 %
10000		Total Revenue	299,933	388,570	(22.8) %	729,521	802,225	(9.1) %
Home Occupations	113	Net Taxable Sales	420,012	632,022	(33.5) %	828,153	963,274	(14.0) %
11200		Total Revenue	13,439	21,943	(38.8) %	26,370	32,566	(19.0) %
Manufacturing	219	Net Taxable Sales	919,458	788,916	16.5 %	1,997,360	1,818,968	9.8 %
12000		Total Revenue	206,468	166,219	24.2 %	410,744	498,340	(17.6) %
Boulder County Vehicle	1	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
00000		Total Revenue	270,767	242,275	11.8 %	570,978	560,543	1.9 %
GRAND TOTALS	8,993	Net Taxable Sales	102,146,255	101,822,543	0.3 %	207,186,346	202,877,872	2.1 %
		Total Revenue	4,093,873	4,051,129	1.1 %	8,340,232	8,275,535	0.8 %

<b>1000 Apparel</b>	Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.
<b>2000 Automotive</b>	Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair shops, and Service Stations.
<b>3000 Food</b>	Bakeries, Bars, Candy stores, Fruit & Vegetable stands, Grocery stores, Liquor stores, Meat cutting stores, Restaurants, and Water sold in containers.
<b>4000 Home Furnishings</b>	Carpets, Electrical appliance sales and repairs, Home Furnishings, Household appliances, Interior Decorators, Musical Instruments, Radios, Records, Tapes, Televisions, Upholsterers, and Repair supplies.
<b>5000 General</b>	Department Stores, Drug Stores, Fabrics shops, Sewing supplies, Hardware stores, Jewelry stores, Leather goods, Salvage yards, Second Hand Stores, Sporting Goods & Guns, Variety, and Specialty shops.
<b>6000 Lodging</b>	Hotels, Motels, and Boarding Houses that rent for a period of less than 30 days.
<b>7000 Lumber</b>	Building Contractors, Building hardware and machinery, Building material dealers, Electrical Equipment Suppliers, Fencing, Glass, Heating and air conditioning installers and suppliers, Painters and paint stores, Plumbers and plumbing suppliers, Tile, Wallpaper, and other Miscellaneous Building Supplies.
<b>8000 Professional</b>	Accountants, Advertising agencies, Attorneys, Auctioneers, Banks, Barber shops, Beauty shops, Bookkeepers, Child care, Commission dealers, Dentists, Doctors, Graphic Designs, Insurance sales, Optical sales, Photographers, Professional Sales, Realtors, Sale Barns, Training Services, and Travel agencies.
<b>9000 Public Utility</b>	Cable TV, Gas Companies, Electric utility suppliers, Telephones, and Telephone Systems.
<b>10000 Unclassified Group - Retail</b>	Agricultural Equipment, Agricultural supplies, Animal Products, Book Stores, Business Forms, Computer Equipment, Clubs, Concessionaire's, Florists, Janitorial Supplies, Lawn and garden supplies, Magazines, Machine shops, Medical Supplies, Mortuaries, Office Equipment, Pet Shops, Pool Supplies, Restaurant Equipment, Recreation Parlors, School supplies, and Vending Machines.
<b>11000 Home Occupation</b>	Amway, Aloe Vera, Avon, Shaklee and all other Door to Door Sales.
<b>12000 Manufacturing</b>	This category includes all manufacturing processes that occur in the City of Longmont.

## SUMMARY OF SALES &amp; USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

13

February

2015

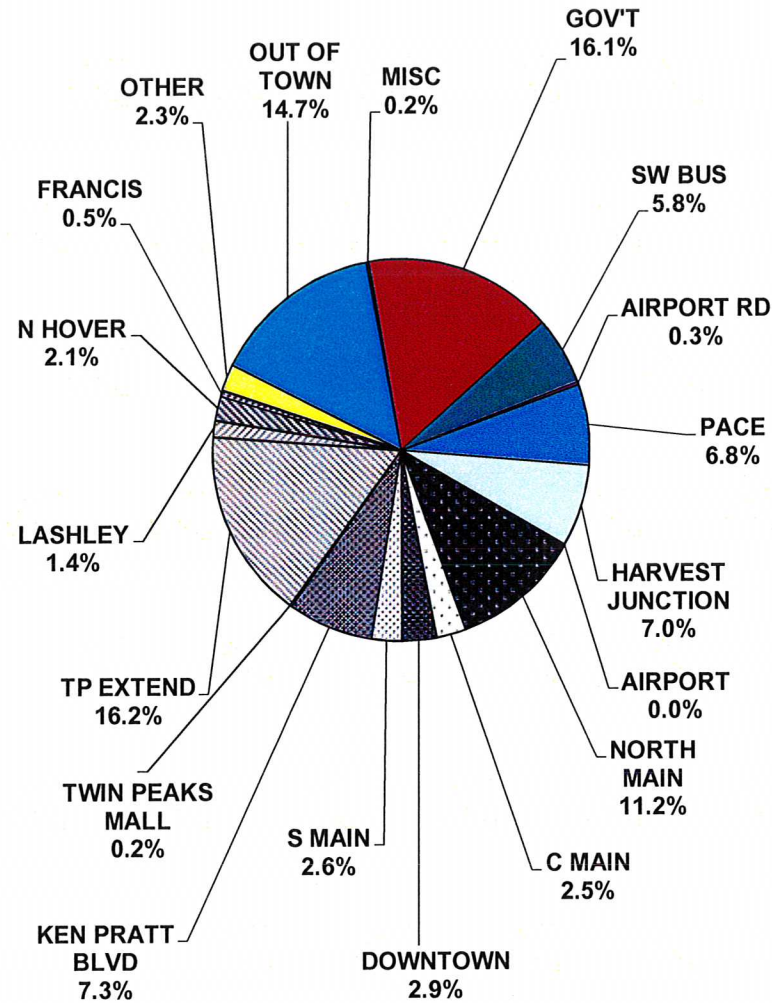
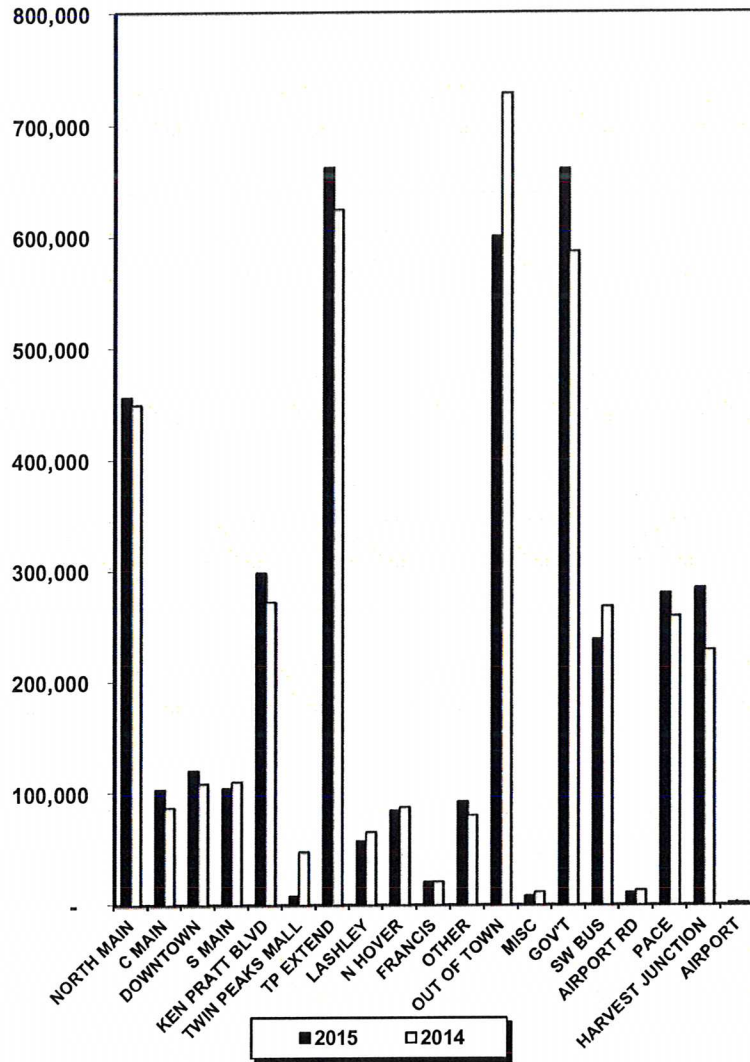
LOCATION		% OF TOTAL	February 2015	February 2014	INCR/ (DECR)	YTD 2015	YTD 2014	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	13.6%	13,899,899	13,618,884	2.1 %	27,992,811	27,145,593	3.1 %
	Total Revenue	11.2%	456,489	449,573	1.5 %	920,615	893,834	3.0 %
CENTRAL MAIN	Net Taxable Sales	3.1%	3,205,105	2,719,595	17.9 %	6,347,156	5,318,728	19.3 %
	Total Revenue	2.5%	103,740	87,334	18.8 %	205,942	173,152	18.9 %
DOWNTOWN	Net Taxable Sales	3.6%	3,653,913	3,312,281	10.3 %	7,323,077	6,698,118	9.3 %
	Total Revenue	2.9%	120,632	109,037	10.6 %	242,831	214,759	13.1 %
SOUTH MAIN	Net Taxable Sales	3.1%	3,182,424	3,384,910	(6.0) %	6,517,783	6,240,944	4.4 %
	Total Revenue	2.6%	104,849	110,627	(5.2) %	214,795	204,636	5.0 %
KEN PRATT BOULEVARD	Net Taxable Sales	8.9%	9,044,603	8,199,036	10.3 %	17,948,203	16,470,583	9.0 %
	Total Revenue	7.3%	298,524	271,972	9.8 %	594,659	544,320	9.2 %
TWIN PEAKS MALL	Net Taxable Sales	0.2%	242,719	1,346,238	(82.0) %	512,811	2,075,441	(75.3) %
	Total Revenue	0.2%	7,909	47,629	(83.4) %	16,757	68,630	(75.6) %
TW PKS SQ EXTENDED	Net Taxable Sales	19.6%	19,978,555	18,919,982	5.6 %	40,104,171	38,086,997	5.3 %
	Total Revenue	16.2%	661,905	624,357	6.0 %	1,324,690	1,255,946	5.5 %
LASHLEY	Net Taxable Sales	1.7%	1,743,626	1,952,462	(10.7) %	4,077,163	3,615,014	12.8 %
	Total Revenue	1.4%	57,394	65,255	(12.0) %	134,766	121,316	11.1 %
NORTH HOVER	Net Taxable Sales	2.5%	2,578,153	2,689,488	(4.1) %	5,182,790	5,240,512	(1.1) %
	Total Revenue	2.1%	84,671	87,828	(3.6) %	170,411	171,636	(0.7) %
FRANCIS	Net Taxable Sales	0.6%	632,216	634,457	(0.4) %	1,262,578	1,031,863	22.4 %
	Total Revenue	0.5%	20,741	20,832	(0.4) %	42,650	35,122	21.4 %
ALL OTHERS	Net Taxable Sales	2.1%	2,136,412	1,772,136	20.6 %	4,823,727	3,640,829	32.5 %
	Total Revenue	2.3%	92,807	80,585	15.2 %	193,385	175,949	9.9 %
OUT OF TOWN	Net Taxable Sales	17.3%	17,719,271	20,936,905	(15.4) %	38,056,023	42,570,596	(10.6) %
	Total Revenue	14.7%	600,118	727,933	(17.6) %	1,290,033	1,625,701	(20.6) %
MISCELLANEOUS	Net Taxable Sales	0.2%	241,554	343,376	(29.7) %	682,454	748,756	(8.9) %
	Total Revenue	0.2%	8,191	11,511	(28.8) %	22,546	25,305	(10.9) %
CITY, BLDR CO	Net Taxable Sales	4.4%	4,541,320	4,682,245	(3.0) %	9,365,880	9,162,462	2.2 %
	Total Revenue	16.1%	660,416	586,336	12.6 %	1,372,562	1,187,266	15.6 %
SW BUSINESS	Net Taxable Sales	1.7%	1,750,224	2,011,885	(13.0) %	3,831,263	4,200,316	(8.8) %
	Total Revenue	5.8%	238,328	267,839	(11.0) %	499,982	568,765	(12.1) %
AIRPORT ROAD	Net Taxable Sales	0.4%	368,050	399,587	(7.9) %	718,499	765,015	(6.1) %
	Total Revenue	0.3%	11,123	13,139	(15.3) %	22,542	27,581	(18.3) %
PACE	Net Taxable Sales	8.4%	8,543,512	7,890,762	8.3 %	17,110,744	15,869,632	7.8 %
	Total Revenue	6.8%	279,820	259,136	8.0 %	563,564	521,222	8.1 %
HARVEST JUNCTION	Net Taxable Sales	8.5%	8,654,027	6,964,116	24.3 %	14,838,254	13,919,919	6.6 %
	Total Revenue	7.0%	284,553	228,744	24.4 %	489,995	457,291	7.2 %
AIRPORT	Net Taxable Sales	0.0%	30,672	44,198	(30.6) %	490,959	76,554	541.3 %
	Total Revenue	0.0%	1,663	1,461	13.8 %	17,507	3,104	464.0 %
TOTALS	Net Taxable Sales	100%	102,146,255	101,822,543	0.3 %	207,186,346	202,877,872	2.1 %
	Total Revenue	100%	4,093,873	4,051,129	1.1 %	8,340,232	8,275,535	0.8 %



# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

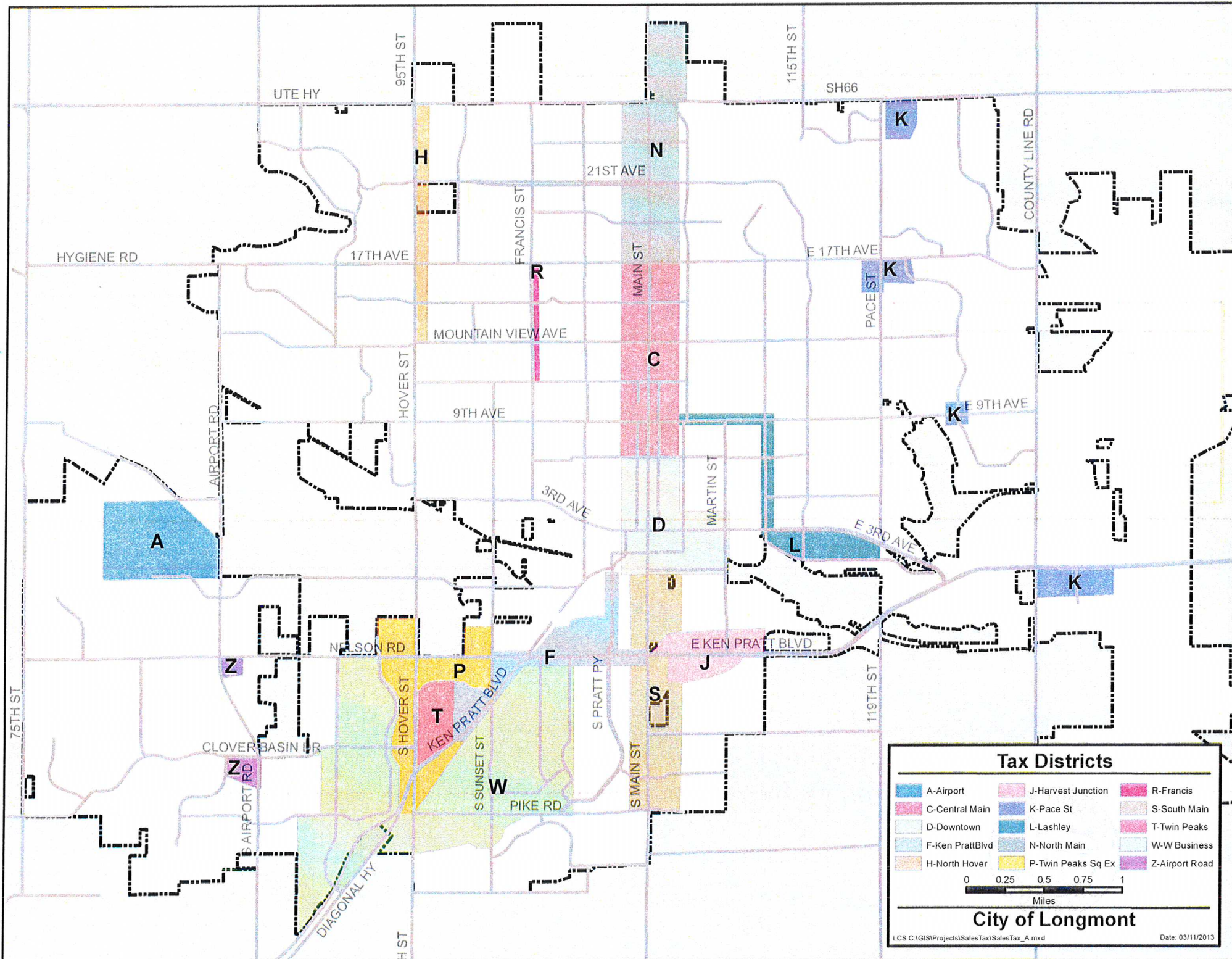
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For The Month Of  
February  
2015





**DESIGNATION****APPROXIMATE GEOGRAPHICAL AREA OF DESIGNATION****15****NORTH MAIN****N** Business between TERRY and EMERY from HWY 66 to 17TH AVE.**CENTRAL MAIN****C** Business between TERRY and EMERY from 17TH AVE. to LONGS PEAK AVE.**DOWNTOWN****D** Business between TERRY and EMERY from LONGS PEAK AVE. to a half block South of 1ST Ave. and between EMERY and MARTIN from 4TH AVE. to one block South of 1ST. AVE.**SOUTH MAIN****S** Business between TERRY and EMERY from South of 1ST AVE. to PIKE ROAD, except business with a KEN PRATT BOULEVARD address.**KEN PRATT BOULEVARD****F** Business on KEN PRATT BOULEVARD from MAIN STREET to SUNSET plus Business triangulated by NELSON ROAD to SUNSET and BURLINGTON NORTHERN RIGHT OF WAY, and business on PRATT PARKWAY from 1ST to KEN PRATT BOULEVARD.**TWIN PEAKS MALL****T** Business on the TWIN PEAKS URBAN RENEWAL AUTHORITY.**TW PKS SQ EXTENDED****P** Business generally South of Rogers Road, West of SOUTH SUNSET STREET, East of DRY CREEK DRIVE, North of BURLINGTON NORTHERN RIGHT OF WAY, excluding TWIN PEAKS URBAN RENEWAL AUTHORITY**LASHLEY****L** Business on LASHLEY from 9TH AVE. to ROGERS ROAD, plus all of WEAVER BUSINESS PARK and business on 9TH AVE. from EMERY to LASHLEY.**NORTH HOVER****H** Business on HOVER ST between HWY 66 and MOUNTAIN VIEW AVE.**FRANCIS****R** Business on FRANCIS ST. between 11TH AVE. and 17TH AVE.**ALL OTHERS****E** All other licensed business within the City limits of Longmont.**OUT OF TOWN****O** All out of town Business licensed to collect Longmont taxes.**AIRPORT****A** Business located at the Vance Brand Municipal Airport**MISCELLANEOUS****X** Non-licensed and Temporary Business.**CITY, BLDR CO****V** City Utilities and Building Permits, as well as Boulder County Motor Vehicle.**SW BUSINESS****W** Business generally located North of LEFTHAND CREEK, East of BURLINGTON NORTHERN RIGHT OF WAY, West of SOUTH BOWEN and South of OLD DRY CREEK. Also South of NELSON ROAD, East of CLOVER CREEK DRIVE, West and North of BURLINGTON NORTHERN RIGHT OF WAY.**AIRPORT ROAD****Z** Business generally located on AIRPORT ROAD North of PIKE ROAD, South of NELSON ROAD.**PACE STREET****K** Business generally located on and east of PACE STREET and South of HIGHWAY 66.**HARVEST JUNCTION****J** Businesses generally located on KEN PRATT BOULEVARD East of MAIN STREET and West of LEFTHAND CREEK.



**Tax Districts**

A-Airport	J-Harvest Junction	R-Francis
C-Central Main	K-Pace St	S-South Main
D-Downtown	L-Lashley	T-Twin Peaks
F-Ken Pratt Blvd	N-North Main	W-W Business
H-North Hover	P-Twin Peaks Sq Ex	Z-Airport Road

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**City of Longmont**

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# LODGERS TAX

## February

### 2015

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	2015 MONTHLY	PERCENT CHANGE	2014 MONTHLY	2015 YTD	PERCENT CHANGE	2014 YTD
January	20,477	(1.9) %	20,874	20,477	(1.9) %	20,874
February	20,884	0.9 %	20,706	41,360	(0.5) %	41,580
March		0.0 %			0.0 %	
April		0.0 %			0.0 %	
May		0.0 %			0.0 %	
June		0.0 %			0.0 %	
July		0.0 %			0.0 %	
August		0.0 %			0.0 %	
September		0.0 %			0.0 %	
October		0.0 %			0.0 %	
November		0.0 %			0.0 %	
December		0.0 %			0.0 %	
Total	<u>\$ 41,360</u>	(0.5) %	<u>\$ 41,580</u>			